

tion. They match expenditures against revenues. So I don't know whether the Board of Equalization would have even set some kind of a policy.

SENATOR KOCH: Well would you agree that state aid was supposedly publicly stated as the cause for the need to increase the sales tax?

SENATOR DWORAK: Well, Senator Koch, I believe all the spending done by the Legislature was the cause for the increase of the sales tax. Now any component, which state aid was one of those components, in that respect, yes. But to say that that solely, totally and equally.... I never heard the Board of Equalization say that, or anyone else. It was the total spending of the Legislature that resulted in the increase in the sales tax.

SENATOR KOCH: And it was not just state aid?

SENATOR DWORAK: Well I think that was a portion of it. I don't think you can eliminate \$20 million and not have an impact one way or another on the taxes. Senator Koch, I may not get the floor again, and I think you've been in on this discussion, Senator Koch. Can you tell me that if we pass the Frank Lewis amendment, whether we will have to, retroactively, go back and pick up that money that would have been raised to fund LB 33, where we could conceivably be talking about \$120 million here in liability, with this amendment?

SENATOR KOCH: It is my understanding, Senator Dworak, if I understand the amendment correctly, that it directs the Board of Equalization to immediately take into effect the impact of state aid, providing, of course, that the referendum is defeated. It is merely telling them that they have to increase the revenue act necessary to meet the first payment for next fiscal year under 33.

SENATOR DWORAK: So there would be no retroactive ramifications on this at all?

SENATOR KOCH: Not as I understand it. I think one more time, if it passes, the schools will sit there waiting and waiting the patience of this body to get the money to them.

SENATOR DWORAK: Senator Lewis, could you ask him that question, Senator Koch, so that I have an explanation.

SENATOR KOCH: Senator Lewis, am I correct in my interpretation of the amendment?

SENATOR F. LEWIS: It sounds good to me, Senator Koch.

SENATOR KOCH: Thank you.

PRESIDENT: Senator Dworak.

SENATOR DWORAK: I'll direct a question then to Senator Lewis. I'd like a clearer answer as to exactly what the impact of this amendment may have. Senator Lewis, is there any chance that we'd be retroactively funding...raising dollars retroactively if this amendment is passed?